2008 MAINE INDIVIDUAL INCOME TAX
1040ME LONG FORM

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0802100

For tax period 1/1/08 to 12/31/08 or ___ / ___ / 08 to ___ / ___ / ___

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. ENCLOSE CHECK OR MONEY ORDER AND W-2 OR 1099 FORMS IN THE ENVELOPE WITH YOUR RETURN.

STEP 1 Print Neatly in Blue or Black Ink, Using Uppercase Letters Only

DO NOT USE RED INK

Your First Name | MI | Your Last Name

Spouse's First Name | MI | Spouse's Last Name

Mailing Address (PO Box, number, street and apt. no)

City | State | Zip Code

IMPORTANT!
You **must** enter your SSN(s) below.

Your Social Security Number

Spouse's Social Security Number

Home Phone Number

Work Phone Number

NOTE: *If either spouse is* ***deceased****, enter the date of death on the* ***back*** *of this page in the spaces provided above the signature* area.

1 ***Maine Clean Election Fund. Maine Residents Only.*** (*See* instructions on page 6.)
NOTE: Checking the box will <u>not</u> increase your tax or reduce your refund. **YES** **NO**
Do you want $3 to go to this fund..
If a joint return, does your spouse want $3 to go to this fund....................

2 Check here if you were engaged in ***COMMERCIAL FARMING OR FISHING*** during 2008. (*See* Instructions) ....

STEP 2 Your Filing and Residency Status, Number of Exemptions

FILING STATUS (Check one)

3 Single
4 Married filing joint return (Even if only one had income)
5 Married filing separate return. Enter spouse's social security number and full name above.
6 Head of household (With qualifying person)
7 Qualifying widow(er) with dependent child (Year spouse died ________)
Composite Return ***(Pass-through Entities ONLY)***

RESIDENCY STATUS (Check one)

8 Resident
8a "**Safe Harbor**" Resident
9 Part-Year Resident
10 Nonresident
11 Nonresident Alien
Check here if you are filing **Schedule NRH**

12 CHECK IF: **You were** **Spouse was**
65 or over 12a 12c
Blind....................12b 12d

13 Enter the TOTAL number of ***EXEMPTIONS*** claimed on your federal return....13

STEP 3 Calculate Your Taxable Income

14 ***FEDERAL ADJUSTED GROSS INCOME***. (See instructions on page 6 for line references to federal forms. **If negative, enter a minus sign in the space to the left of the number.**) 14

15 ***INCOME MODIFICATIONS***. (From Schedule 1, line 3. **If negative, enter a minus sign in the space to the left of the number**) 15

16 ***MAINE ADJUSTED GROSS INCOME***. (Line 14 plus or minus line 15. **If negative, enter a minus sign in the space to the left of the number.**).......... 16

17 ***DEDUCTION.*** Standard (See instructions on page 6) 17
Itemized (From Schedule 2, line 7)

18 ***EXEMPTION***. Multiply the number of exemptions on line 13 by $2,850 18

19 ***TAXABLE INCOME***. (Line 16 minus lines 17 and 18. **If negative, enter a minus sign in the space to the left of the number.**)...... 19

STEP 4 Calculate Your Tax and Credits

20 ***INCOME TAX***. (Find the tax for the amount on line 19 in the tax table on pages 31-35 or compute your tax using the tax rate schedule on page 35) 20
(If line 19 is negative, enter zero.)

21 ***TAX ADDITIONS***. (From Maine Schedule A, line 4.) 21

22 ***LOW-INCOME TAX CREDIT***. (See instructions. **NOTE:** If you qualify for this credit, you must file a return <u>only</u> if you are claiming a refund.) 22

23 ***TOTAL TAX***. (Line 20 plus line 21 minus line 22) 23

24 ***TAX CREDITS***. (From Maine Schedule A, line 21) 24

25 ***NONRESIDENT CREDIT***. **(For part-year residents, nonresidents and "Safe Harbor" residents only.)** From Schedule NR, line 9 or NRH, line 11 25
(You MUST attach a copy of your federal return.)

26 ***NET TAX***. (Subtract lines 24 and 25 from line 23) (Nonresidents *see* instructions)... 26

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STEP 5 Enter Your Tax Payments and Refundable Credit

27 Amount from line 26. ***(NET TAX)***
If less than zero, enter zero here...... 27 ___,___,___.__

28 ***TAX PAYMENTS.***
a Maine Income Tax Withheld. (Enclose W-2, 1099 and 1099ME forms) .... 28a ___,___,___.__
b 2008 Estimated Tax Payments and 2007 Credit Carried Forward.
(Include any **REAL ESTATE WITHHOLDING** Tax Payments) .... 28b ___,___,___.__
c Extension payment .... 28c ___,___,___.__
d Refundable child care credit. Enclose the Child Care Credit Worksheet.
Enter amount from the Child Care Credit Worksheet, line 5 on page 22 .... 28d ___,___,___.__
e TOTAL (Add lines 28a, b, c, and d) .... 28e ___,___,___.__

STEP 6 Calculate Your Use Tax and Voluntary Contributions

29 ***INCOME TAX OVERPAID.*** If line 28e is larger than line 27, enter amount overpaid (Line 28e minus line 27) .... 29 ___,___,___.__

30 ***INCOME TAX UNDERPAID.*** If line 27 is larger than line 28e, enter amount underpaid (Line 27 minus line 28e) .... 30 ___,___,___.__

31 ***USE TAX (SALES TAX)***. (See instructions.) .... 31 ___,___,___.__

31a. ***SALES TAX ON CASUAL RENTALS OF LIVING QUARTERS.*** (See instructions.) ... 31a ___,___,___.__

32 ***VOLUNTARY CONTRIBUTIONS and PARK PASSES.*** (From Schedule CP, line 14) .. 32 ___,___,___.__

STEP 7 Your REFUND or TAX DUE

33 ***NET OVERPAYMENT***. (Line 29 minus lines 31, 31a and 32) – NOTE: If total of lines 31, 31a and 32 is greater than line 29, enter as amount due on line 35a below .. 33 ___,___,___.__

34 Amount to be ***CREDITED*** to **2009 estimated tax** .. 34a ___,___.__   ☺ ***REFUND*** 34b ___,___,___.__

IF YOU WOULD LIKE YOUR REFUND SENT DIRECTLY TO YOUR BANK ACCOUNT ($10,000 or less) **OR TO A NEXTGEN COLLEGE INVESTING PLAN® ACCOUNT, see the instructions on pages 7 and 8 and fill in the lines below.**

Direct Deposit

34c Routing Number* _________

34d Account Number* _________

34e Type of Account: ☐ Checking ☐ Savings ☐ NextGen®

*For NextGen Accounts, enter 043000261 on line 34c and the account owner's 9-digit social security number on line 34d (do not enter hyphens).

35 a ***TAX DUE***. (Add lines 30, 31, 31a and 32) - **NOTE**: If total of lines 31, 31a and 32 is greater than line 29, enter the difference as an amount due on this line .... 35a ___,___,___.__

b *Underpayment Penalty* (Attach Form 2210ME)
Check here if you checked the box on Form 2210, line 17 .... ☐ .... 35b ___,___,___.__

EZ PAY

c ***TOTAL AMOUNT DUE.*** (Add lines 35a and 35b) (Pay in full with return) ... 35c ___,___,___.__

EZ PAY at www.maine.gov/revenue or **ENCLOSE CHECK** payable to: **Treasurer, State of Maine**. **DO NOT SEND CASH**

36 **FOR MAINE RESIDENTS ONLY:** Check this box if you would like to receive a Maine Residents Property Tax and Rent Refund Application in 2009: ☐
See instructions on page 8 for information about the Tax and Rent "Circuit Breaker" Program. **THE APPLICATION WILL BE MAILED TO YOU IN AUGUST 2009 unless your income on line 16 exceeds the income limits for this program.**

To reduce printing and postage costs if you file your return electronically, use tax preparation software or have your return done by a tax preparer and do not need Maine income tax forms and instructions mailed to you next year, check box at right. .... ☐

IMPORTANT NOTE

If taxpayer is **deceased**, enter **date of death**. (Month) __ / (Day) __ / (Year) ____

If spouse is **deceased**, enter **date of death**. (Month) __ / (Day) __ / (Year) ____

Third Party Designee (*See* page 8)

Do you want to allow another person to discuss this return with Maine Revenue Services? ☐ **Yes** (complete the following). ☐ **No.**

Designee's name________________ Phone no. ( )________________ Personal identification #: _____

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE
Keep a copy of this return for your records

Your signature	Date signed	Your occupation
Spouse's signature (If joint return, **both** must sign)	Date signed	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature	Date	Preparer's phone number
Print preparer's name and name of business		Preparer's SSN or **PTIN**

If requesting a REFUND, mail to: Maine Revenue Services, P.O. Box 9111, Augusta, ME 04332-9111
If NOT requesting a refund, mail to: Maine Revenue Services, P.O. Box 1067, Augusta, ME 04332-1067
DO NOT SEND PHOTOCOPIES OF RETURNS

OFFICE USE ONLY: CK $ ________ PP ☐ IS ☐